CHAPTER XXV—FOREST DEPARTMENT.

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Receipts.

463. Sums received by a Forest officer are of two kinds; those which enter Forest departmental accounts, such as, Forest revenue and deposits with cesses thereon and those which do not enter the departmental accounts, such as, cash recoveries on account of establishment charges and personal advances.

464. All amounts received by Forest officers of either kind should be paid into the treasury with as little delay as possible. Each remittance will be accompanied by the usual chalan form in duplicate; one copy will be retained by the Treasury officer and the other returned to the Forest officer as an acknowledgment and voucher to the entry in the Forest Cash Book. The chalan should contain sufficient particulars of the head of account to which the amount should be credited in the treasury.

NOTE.—Licensed vendors who reside beyond a distance of 12 miles from taluk headquarters or Forest Range Officers may remit by postal money order the Forest revenue collected by them. Such amounts will be received and credited without any chalan to 'Forest Remittances—payments into Treasury.' For the chalans will be substituted an advice list prepared by the treasury in support of the credits in the treasury accounts.

465. A Treasury Officer will receive Forest revenue :—

(1) when paid in by a Forest officer;

(2) when the chalan is countersigned by a Forest officer;

(3) when the Treasury officer is specially authorised to receive it. In such cases a copy of the chalan will be forwarded by the Treasury officer direct to the District Forest Officer in order that the revenue may be brought to account in the books of the latter.

466. Forest revenue and deposits with cesses thereon and other sums which enter the Forest departmental accounts, paid into a treasury by a Forest officer or on his account should be credited to the Forest department as 'Forest Remittances—Payments into Treasury.' 1. Forest Revenue 2. Forest deposits as the case may be.

NOTE.—Earnest money deposits tendered by contractors or purchasers of forest produce are credited to 'Forest Remittances—Payments into Treasury.' 2. "Forest deposits". No previous authority of a Forest officer to receive such sums is necessary, but the depositor must state the name of the Forest officer to whose account the deposit should be credited. These deposits may be received at Taluk as well as District treasuries.

467. The following amounts remitted by a Forest Officer do not enter the departmental accounts and will be credited in the treasury to the respective heads concerned and not to Forest Remittances—Payments into Treasury:—

(1) Interest on forest revenue.

(2) Cash recoveries on account of salaries, establishment, travelling allowance and contingencies including subsistence allowance and batta received from courts, and the balance of permanent advance.

(3) Cash recoveries of personal advances, such as, those on transfer granted by a District Forest Officer under Article 165, house-building advances and motor car advances, if made in cash and remitted into the treasury.

(4) Security deposits which should be recovered in cash and not by deduction from bills. In these cases, the prescribed instalments should be recovered at the time of disbursement of salaries and paid direct to the credit of savings bank accounts concerned, without waiting for the complete recovery of all the instalments and without the transactions being passed through the deposit account.

468. The receipts referred to in Article 466 will be entered in a subsidiary register in Form 103. When two or more Forest officers deal with a treasury, the receipt from the Forest Division of the district to which the treasury belongs will be entered in the first money column of the subsidiary register and those of the rest in the next column specifying in the case of each entry in the latter column the division to which the credit relates. One copy of the subsidiary register with the connected challans will be sent to the Comptroller and another copy to the District Forest Officer. Extracts from the second money column should be sent to the other Forest officers on whose accounts amounts have been received.

469. If funds for conservancy and works be wanted for immediate expenditure locally before money can be drawn from the treasury by means of a cheque, sums locally received may be so expended; but in all cases the gross amount of revenue received

must be promptly remitted to the treasury, which may be done in cash or partly in cash and partly in cheque, or wholly by cheque, the amount paid in cash and the amount remitted by cheque being shown separately in the challan.

Payments.

470. (*a*) For salaries and travelling allowance of Gazetted Officers and of establishments and for contingent charges of the Forest Department, bills will be prepared and presented for payment at treasuries in the same manner as in other departments; and the procedure regarding them will be governed by the rules contained in chapters III to VI. These charges will not be paid by means of cheques. Advances on transfer and other advances such as for plague shed, motor-car and house-building, should be drawn on bills direct from the treasury and the recoveries made by deduction from the establishment bills concerned.

(*b*) Payments on the above account will be charged in the Lists of miscellaneous payments.

471. Funds for "Conservancy and works" provided in the annual Budget estimates are apportioned by the Conservator of Forests amongst his subordinate officers; against these allotments, the Forest officers draw cheques. No charges on account of (1) Conservancy and works, (2) Revenue Refunds and (3) Repayment of deposits will be paid otherwise than on cheques.

472. Each cheque paid will be charged in the treasury accounts to "Forest department cheques" and will be entered in the subsidiary register in Form 103, one copy of which will be sent by the Treasury Officer to the Comptroller with the monthly accounts and another copy to the District Forest officer concerned.

NOTE 1.—No cheque will be issued for less than Rs. 10 except for repayment of deposits and adjustment in treasury accounts.

2. The Conservator of Forests may, by a written order, empower any individual officer by name, who holds charge of a Forest Sub-Division or Range, to draw cheques to any extent that he may specify, arranging to supply him with a cheque book bearing a different number from that in use by the District Forest Officer, and advising the Treasury Officer thereof.

3. Funds may, if required, be obtained by Forest officers from the Taluk treasuries subordinate to the District treasuries, by means of cheques which should be distinguished by different numbers and letters from those drawn against the District treasury. The Forest officers will, in such cases, advise the District Treasury Officer from time to time of the probable amount of his drawings in order that funds may be duly provided and will communicate to the Taluk Treasury Officer the number of the cheque book to be used.